

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF PENNSYLVANIA

EDMOND C. GALLOWAY,)	
)	
Plaintiff,)	
)	
v.)	Civil Action No. 05-50 Erie
)	
UNITED STATES,)	
)	
Defendant.)	

UNITED STATES' MOTION FOR SUMMARY JUDGMENT

Defendant, United States of America, by and through its undersigned counsel,
moves the Court for summary judgment in its favor.

The grounds for this motion are that the James D. Galloway Revocable Living
Trust is a "split interest" trust not entitled to a charitable deduction under 26 U.S.C. §
2055(a) and (e). A memorandum in support of this motion is attached along with a
proposed order granting the relief requested.

Date: February 13, 2006.

Respectfully submitted,

MARY BETH BUCHANAN
United States Attorney

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